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# Tribute to Professor Leon Cabinet

Erik M. Jensen

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Erik M. Jensen<sup>†</sup>

Tax maven Leon Cabinet is one of the extraordinary folks brought to the Case Western Reserve University School of Law in the late '60s (the 1860s, the 1960s, what does it matter?) by dean, and later university president, Lou Toepfer. The rest is history—and, for a man of advanced years, much of it *ancient* history. Like good bourbon, however, Leon has aged well.

Leon was born in 1927 in Poland, where, as they say in the American South, things were *po*<sup>1</sup>—hence, I assume, the name of the country. At an early age, he came with his family to the United States—to Chicago—bringing with him his knowledge of Polish.<sup>2</sup>

As most Illinoisans did at the time, Leon lived in a log cabin, split logs, gathered berries, used his slingshot to put an occasional squirrel on the table,<sup>3</sup> and . . . Oh, not really. Leon as young Abe is a nice image, but that would be stretching things a lot.<sup>4</sup> Chicago was a bustling city when Leon arrived; Al Capone was running rum and evading taxes, not clearing forests.

And contrary to conventional wisdom, Leon didn't attend the first game at Wrigley Field (or Weeghman Park, as it was then called) a century ago.<sup>5</sup> He's not *that* old. But despite his peculiar fondness for hockey, he did follow the Cubs in the 1930s. If you have a free afternoon, get him talking about household names like Frank Demaree and Augie Galan, Cubs outfielders of that era.<sup>6</sup> In an un-

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† Coleman P. Burke Professor of Law, Case Western Reserve University.

1. Leon's southern cousin, Beauregard Cabinet, po'-lately said "po" all the time.
2. I refer to the language, not to wax, although Leon does wax eloquent; his Polish is polished. Leon speaks an amazing number of languages: Polish, Russian, German, French, Hebrew, English, tax, hockey. I'm sure I've missed some, and I know he can get by in several other languages as well, some of his own making.
3. The squirrels objected to being catapulted in this way, but their views were ignored in that insensitive time.
4. *Cf.* Leon's waistline (stretching belts and trousers a lot). When my belly expands, Leon says I'm developing a closely held corporation. If there were a market for such things, our stomachs would today be publicly traded.
5. He did, however, attend the first night game at Jacobs Field in Cleveland in 1994. And he attended a game at Cleveland Stadium in 1986 in which the Red Sox edged the Indians 24–5. (We left with the score 19–1 and heard a broadcaster—who wanted the carnage to end—plaintively say, "At least in war you can surrender.") The winning pitcher was the geographically challenged "Oil Can" Boyd. Earlier in the same season, when a game at the Stadium was called due to dense fog, Oil Can had memorably said, "That's what they get for building a park on the ocean."
6. Well, those names were well known in the Demaree and Galan households.

Cubby way, those teams were actually good, making several World Series appearances.<sup>7</sup> (The Cubs last *won* a Series in 1908, however, before Leon was born, and they last played in one in 1945, when wartime rosters were filled with geezers, teenagers, and guys missing arms.<sup>8</sup>)

In 1944 Leon graduated from Chicago's Crane Tech, a fabled high school.<sup>9</sup> ("Fabled" means a lot of stories have been made up about the place.) "Crane" was a very important name in Leon's life.<sup>10</sup>

Leon then went off to war, enlisting in the Navy at age seventeen. He had done some heavy cruisin' in school, but, in the Pacific, he served as a fire controlman, second class (FC/2C),<sup>11</sup> on a *light* cruiser, the USS *Flint* (CL-97).<sup>12</sup> With no Jewish services on the *Flint*, he wound up attending Protestant ones. As a result, he knows an amazing number of hymns, more than Billy Graham, I'll bet.<sup>13</sup> Leon's a Rock of Ages star.<sup>14</sup>

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7. 1932, the Series in which Babe Ruth may have called his home-run shot; 1935, when the Cubs won twenty-one in a row; and 1938, the season of Gabby Hartnett's "homer in the gloamin'," a walk off blast as darkness fell on Wrigley.
  8. I guess that could be said about many Cubs teams since then as well.
  9. Crane's alumni include George Halas, longtime owner and coach of the Chicago Bears, a skinflint about whom it was said, by underpaid players, that he threw nickels around like they were manhole covers. *See George Halas*, WIKIPEDIA, [http://en.wikipedia.org/wiki/George\\_Halas](http://en.wikipedia.org/wiki/George_Halas) (as of Sept. 29, 2014).
  10. *See Crane v. Comm'r of Internal Revenue*, 331 U.S. 1 (1947) (the most important tax case, in its practical effects, in the twentieth century, and a staple of the basic federal income tax class because of its holdings as to how liabilities encumbering property should be treated for purposes of determining the property's basis and the amount realized on disposition). Sorry. That's way too solemn a parenthetical; it sounds like something that belongs in a law review.
  11. Would you want your fire controlled by someone second class? (The controlled fire was of the anti-aircraft sort.)
  12. *See Flint*, NAVAL HISTORY AND HERITAGE COMMAND, <http://www.history.navy.mil/danfs/f3/flint.htm> (last visited Oct. 25, 2014); *USS Flint (CL-97)*, WIKIPEDIA, [http://en.wikipedia.org/wiki/USS\\_Flint\\_\(CL-97\)](http://en.wikipedia.org/wiki/USS_Flint_(CL-97)) (as of Mar. 18, 2014).
  13. Several times a week Leon convenes a group of old guys, the alter cockers, in the faculty lounge to pontificate, drink coffee, and consume graham crackers. Graham crackers were created by a different Reverend Graham in the nineteenth century, to suppress carnal urges. (I'll bet you didn't know that!) *See Graham cracker*, WIKIPEDIA, [http://en.wikipedia.org/wiki/Graham\\_cracker](http://en.wikipedia.org/wiki/Graham_cracker) (as of Sept. 12, 2014).
  14. An irrelevant footnote (is that redundant?, *see supra* notes 1–13 and *infra* notes 15–57): The words to "Rock of Ages" were written by Reverend Augustus Montague Toplady. You can't make this stuff up. (Well, I guess you could, but this is true.) *See Rock of Ages (Christian hymn)*, WIKIPEDIA

The sophomoric jokes must temporarily stop. In early 1945, the *Flint* was hit by a kamikaze aircraft off Okinawa and heavily damaged, with significant casualties. Many survivors of the attack, including Leon, spent time in the water, being strafed by the Japanese, before the lucky ones were rescued. These men were heroes. Obviously this was no laughing matter.

When the war ended, Leon took his GI Bill benefits to the University of Chicago, the quintessential academic institution, the teacher of teachers. Leon bleeds maroon; he's a Chicago man through and through.

No, Leon wasn't with William Rainey Harper at the founding of the U of C, which opened in 1892. He's not responsible for Cleveland John D. Rockefeller's donating substantial sums to that institution rather than to Western Reserve University. He didn't play football for Amos Alonzo Stagg, read philosophy with John Dewey, or study physics with Albert Abraham Michelson.<sup>15</sup> Nor did Leon ride the Ferris wheel or ogle Little Egypt, as much as he might have liked to, at the 1893 Columbian Exposition on Chicago's Midway.

But, except for the Little Egypt thing,<sup>16</sup> his experience at Chicago was just as good. As a student in the College, from which he graduated in 1950, he had Nobel laureates Enrico Fermi (physics) and Harold Urey (chemistry) as teachers (one wonderful, one less so). The poli sci department then, and for years afterwards, was a hall of fame: Herman Finer was one of Leon's teachers; Hans Morgenthau had arrived at Chicago in 1943; and Leo Strauss joined the department in the late '40s. The legendary Richard McKeon dominated philosophy,<sup>17</sup> while the pedant philosopher Mortimer Adler was developing the *Synopticon*,<sup>18</sup> his attempt to organize great thoughts from the Great

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[http://en.wikipedia.org/wiki/Rock\\_of\\_Ages\\_\(Christian\\_hymn\)](http://en.wikipedia.org/wiki/Rock_of_Ages_(Christian_hymn)) (as of Sept. 6, 2014).

15. Michelson, the founding chair of Chicago's physics department, was hired away from the Case School of Applied Science. He won the Nobel Prize in physics while at Chicago, but the work being recognized, the Michelson-Morley experiment, had been done in Cleveland. See *Michelson-Morley experiment*, WIKIPEDIA, [http://en.wikipedia.org/wiki/Michelson%E2%80%93Morley\\_experiment](http://en.wikipedia.org/wiki/Michelson%E2%80%93Morley_experiment) (as of Oct. 12, 2014).
16. According to the source of all wisdom, "In 1898 Mark Twain had a near fatal heart attack watching [Little Egypt] go through her paces." *Little Egypt (dancer)*, WIKIPEDIA, [http://en.wikipedia.org/wiki/Little\\_Egypt\\_\(dancer\)](http://en.wikipedia.org/wiki/Little_Egypt_(dancer)) (as of Sept. 8, 2014).
17. Leon tells about his brother-in-law taking a McKeon exam. One question was something like "What relationship does the cave bear [in Plato's *Republic*] have to [something else]?" Clueless, the brother-in-law imaginatively wrote an essay on cave bears. An A+ idea, I think, but McKeon was not amused.
18. A SYNOPTICON: AN INDEX TO THE GREAT IDEAS (Mortimer J. Adler ed., 1952).

Books into something like a unified theory. (For decades the two-volume *Synopticon* served as a doorstop for people who had been enticed by encyclopedia salesmen to buy something no one would ever use.<sup>19</sup>) During Leon's time in the College, Adler's charismatic patron, Robert Maynard Hutchins, was no longer a boy wonder,<sup>20</sup> but he was still chancellor of the university he had headed since 1929.<sup>21</sup> One could go on and on about the College (as I already have).

Leon had intended to become a doctor, and, in his College days, he took a couple of years' worth of courses in the med school, an experience that was more gross than engrossing. Giving up on medicine as a career (except for the practice he has built at CWRU<sup>22</sup>), he decided instead to dissect bodies of law. He entered Chicago's law school, receiving his degree in 1953. Classmates included Marvin Chirelstein, who would become a leading tax academic; Robert Bork, who needs no introduction;<sup>23</sup> Renato Beghe, who would serve as a Tax Court judge; and dozens of people who went on to make piles of money. On the *Law Review*, those guys (and a few gals) worked on,

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19. Whoops! Leon tells me he uses the *Syntopicon*. But see Joseph Epstein, *The Great Bookie: Mortimer Adler, 1902–2001*, THE WEEKLY STANDARD, July 23, 2001, <http://www.weeklystandard.com/Content/Protected/Articles/000/000/000/231honcn.asp> (an unflattering remembrance of Adler).
  20. Hutchins, age twenty-seven, became dean of the Yale Law School in 1927. He was named president of Chicago in 1929 and had the title president or chancellor until 1951. See Robert Maynard Hutchins, THE UNIVERSITY OF CHICAGO, <http://president.uchicago.edu/directory/robert-maynard-hutchins> (last visited Oct. 26, 2014).
  21. Hutchins and Adler originated the Elements of Law course, attended by students from throughout the university and later taught by Edward Levi, see *infra* note 26, and then Karl Llewellyn. Hutchins is best known, among jocks, for ending Chicago's football program in 1939. (Chicago had won a number of Big Ten championships and had produced the first Heisman Trophy winner, Jay Berwanger, in 1935.) Hutchins was reported to have said, "When I get the urge to exercise, I lie down until the feeling passes." See Benjamin Recchie, *The Chicago Way of Football*, THE CORE, Winter 2012, <http://thecore.uchicago.edu/Winter2012/features/web-extra-football.shtml>. (He also supposedly closed Rockefeller Chapel on the U of C campus at night because more souls were being conceived there than were being saved.)
  22. Exposure to medical school was enough to make Leon the law school's physician-in-residence. Most of his medical advice is helpful—"take two Graham crackers," see *supra* note 13, "and call me in the morning"—but, like many doctors trained at that time, he overdoes bloodletting. (Bloodletting was intended to keep the humors in proper balance; Leon's humor isn't known for its balance.)
  23. Leon claims that Bork, who missed many classes because he didn't want to interrupt his bridge games, survived Edward Levi's antitrust class using Leon's notes. Indeed, Bork got a better grade than Leon, who actually went to class. [CWRU law students: Don't get any ideas from this footnote.]

among other things, the classic article by Walter Blum and Harry Kalven, later published as a book that is still in print,<sup>24</sup> *The Uneasy Case for Progressive Taxation*.<sup>25</sup>

Leon's law school teachers weren't tall, but many were giants of legal education: dean (and later provost, university president, and Attorney General) Edward Levi;<sup>26</sup> renaissance man Kalven;<sup>27</sup> Socratic

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24. Remember print?

25. Walter J. Blum & Harry Kalven Jr., *The Uneasy Case for Progressive Taxation*, 19 U. CHI. L. REV. 417 (1952); WALTER J. BLUM & HARRY KALVEN JR., *THE UNEASY CASE FOR PROGRESSIVE TAXATION* (1953).

26. When Levi left the university presidency in 1975 to become Attorney General, many Chicagoans wondered why he was willing to take a demotion. Leon's classmate Robert Bork had remarkable memories of Levi:

I first encountered him on my first day of law school. After eying the class skeptically and with no visible signs of approval, he informed us of our educational deficiencies, promised to remedy that situation and then uttered words all of us remember to this day: "I won't keep you long, because I haven't much to say to you. I haven't much to say to you, because you are too ignorant to talk to."

Despite his looks—owlish, bow-tied, unlit cigar, eyebrows wagging—he was the intellectual version of a Marine boot-camp drill instructor. He shook us out of our intellectual indolence and beat us into reasonable facsimiles of lawyers. His pedagogy was tough but not brutal; there was always a valid point to his sarcasm—and the class relished it. Ideas came in rapid-fire succession and ricocheted around the room, leaving the wounded in their wake. He did not tolerate slow responses, confused answers or sentimental opinions. Remarks such as "Put pennies on that man's eyelids" were part of his repertoire of encouragements to clear and rapid thinking.

Robert H. Bork, *The Greatest Lawyer of His Time*, WALL ST. J., Mar. 13, 2000, at A46. Pretty horrible, huh? No:

That course, "Elements of the Law," was far and away the most popular in the law school, just as Levi was the most dazzling classroom performer any of us had ever seen. Law students customarily applaud—with more or less enthusiasm—at the end of a course. When "Elements" ended and Levi began to walk to the exit, the entire class rose in a thunderous standing ovation, stamping their feet and throwing books and papers into the air.

*Id.* By the way, Leon doesn't remember any of this "to this day," which may mean that Bork was embellishing, or it may mean . . . Uh, I forget what else it may mean.

27. Kalven was an expert on torts, con law, juries, taxation, everything. When Kalven graduated from the U of C law school, he had the highest GPA in the school's history. He then flunked the Illinois bar exam and didn't retake it. As an academic, he didn't have to know anything about the practice of law.

tax prof Blum;<sup>28</sup> Nuremberg prosecutor and labor law guru Bernard Meltzer;<sup>29</sup> con law agitator William Winslow Crosskey;<sup>30</sup> contracts scholar Malcolm Sharp;<sup>31</sup> Uniform Commercial Code dad Karl Llewellyn;<sup>32</sup> and shatterer of glass ceilings Soia Mentschikoff, the UCC's mom.<sup>33</sup> No dim bulbs there.

Leon loved law school, as he had the College.<sup>34</sup> His initiation to the law classroom, on the first day of classes, was a question from property professor Sheldon Tefft, a man for all seisions: "Mr. Cabinet, if I were to look for the Statute of Quai Emtores, where would I look?"<sup>35</sup> Hardened veteran though he was, Leon's voice quavered as he

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28. Tax law was Greek to Socrates. He thought philosophers could deduct the cost of their togas.
  29. A Nuremberg colleague of CWRU's late, great Henry King. Professor Meltzer supervised Leon's laborious law review note, which (as far as Leon knows) has not been cited by anyone—until now. *See* Comment, *The Norris-La Guardia Act and Erie Railroad Co. v. Tompkins*, 20 U. CHI. L. REV. 304 (1953).
  30. *See* WILLIAM W. CROSSKEY, *POLITICS AND THE CONSTITUTION IN THE HISTORY OF THE UNITED STATES* (1953) (with a third volume completed by William Jeffrey Jr. and published in 1980). Crosskey's interpretation of the national power was revolutionary because . . . Oh, go to the library (if you can still find one) to check this out.
  31. *See* Gerhard Casper, *In Memoriam: Malcolm P. Sharp*, 48 U. CHI. L. REV. 1 (1981). Leon does a sharp impression of Sharp, showing very little consideration, spitting a peppercorn over his shoulder.
  32. And student of Cheyenne jurisprudence. *See* KARL N. LLEWELLYN & E. ADAMSON HOEBEL, *THE CHEYENNE WAY: CONFLICT AND CASE LAW IN PRIMITIVE JURISPRUDENCE* (1941).
  33. Leon sings a ballad ("Soia Mentschikoff, Soia Mentschikoff") to the tune of the Volga (not vulgar) Boatman—the one that goes "Yo-o heave ho! Yo-o heave ho!" Mentschikoff, Llewellyn's wife, was the first woman to teach law at Harvard. When the two joined Chicago's faculty in 1951, her title was "professional lecturer" because of the school's anti-nepotism policy. She ate well, but only in 1962, when Llewellyn died, did she become a full professor. *See* *Soia Mentschikoff*, WIKIPEDIA, [http://en.wikipedia.org/wiki/Soia\\_Mentschikoff](http://en.wikipedia.org/wiki/Soia_Mentschikoff) (as of Sept. 2, 2014).
  34. Medical school, not so much.
  35. "Notwithstanding widespread rumors that Professor Tefft believed the Anglo-American law of property had reached it[s] culmination with enactment of the Statute de Donis, he effectively instilled in us the fundamentals of 19th century real estate practice." *Edwin Wiley (1952)*, THE UNIVERSITY OF CHICAGO LAW SCHOOL, <http://webcast-law.uchicago.edu/centennial/history/essays/wiley.html> (last visited Oct. 4, 2014) (essay written for the University of Chicago Law School's centennial celebration).

suggested the British Museum,<sup>36</sup> a good guess under the circumstances, but not the “right” answer. Tefft replied (read this in a deep voice!<sup>37</sup>): “I would suggest you refer to *Halsbury’s Laws of England*<sup>38</sup> or Mr. Perkins’s profitable little book.”<sup>39</sup>

Throughout his time in Chicago and for decades thereafter, into his sixties, Leon demonstrated a lack of good sense by playing hockey.<sup>40</sup> I know almost nothing about Harry Howell, against whom Leon played as a young man, but I’ve been told Howell had later hockey success,<sup>41</sup> and being on the ice with him<sup>42</sup> meant that Leon must have been pretty good too.<sup>43</sup> Maybe so, but I’ll leave discussion of that topic to others better versed in the martial arts.

Leon’s most important accomplishment during those University of Chicago years was winning the brilliant Laille Schutz’s hand (and the rest of her as well). Laille was to become a distinguished psychologist, a weaver of distinction, and the mother of the Cabinets’ three brilliant children. Leon and Laille were married for fifty-six years, and, other than Huntley and Brinkley, I can’t imagine a more devoted couple. This was love at first, second, and third sight.

After Leon’s graduation from law school, the Cabinets moved to Oregon, which had recently joined the union,<sup>44</sup> where Leon clerked for

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36. With his “overbearing manner,” Tefft “terrorized our 1L class mainly [composed] of WWII veterans—one could detect a quaver in virtually every response to his intense Socratic questioning.” *Id.*
37. Tefft, a Nebraskan, was among the first Americans to get a law degree from Oxford. His “stentorian speech” was “in a faux Oxford accent strongly colored by Midwestern overtones.” *Id.*
38. *See, (if you have an iron butt), HALSBURY’S LAWS OF ENGLAND* (originally published in thirty-one volumes between 1907 and 1917).
39. *See, (if you read Latin and Law-French), JOHN PERKINS, A PROFITABLE BOOK, TREATING OF THE LAWS OF ENGLAND; PRINCIPALLY AS THEY RELATE TO CONVEYANCING*, (15th ed., Richard J. Greening trans., 1827) (originally published in 1528 with many later editions).
40. Hockey, not hooky. He went to class. *See supra* note 23.
41. I think Howell played for one of those professional hockey teams (the Lone Rangers, maybe?) that get mentioned, if at all, on page 8 of the sports section.
42. My first corporate tax exam, in 1984, involved a character, Cabinet, who formed a corporation (Bodies on Ice) to operate two businesses: a skating rink with hockey leagues for senior citizens and a funeral home profiting from the inevitable consequences of those senior leagues. *See also* BEN BRADLEE JR., *THE KID: THE IMMORTAL LIFE OF TED WILLIAMS* 705–75 (2013) (another body-on-ice story).
43. Then.
44. Just kidding.



a justice on the Oregon Supreme Court;<sup>45</sup> worked for two years on the Oregon Tax Commission; and practiced law for a dozen years with an old-line firm in Portland.<sup>46</sup> By “old-line” I mean stuffy. When a young associate was told he had to wear a hat to the office, he appeared the next day with a sombrero. I think that was a stroke of genius, but it didn’t strike the senior partners that way. That associate (not Leon!) was stricken from the firm roster.

In 1968, Lou Toepfer, who was reviving the School of Law after its near-death experience in the early 1960s, attracted Leon to the now awkwardly named Case Western Reserve University. Leon’s been teaching here ever since, for forty-six years. He’s taught thousands of students; written many terrific articles;<sup>47</sup> and authored an important treatise, *The Tax Aspects of Marital Dissolution*.<sup>48</sup> Early in his time in Cleveland, when Toepfer became university president, Leon even served for a year as acting dean of the law school. What better title for a man born for the stage?

It’s impossible to give the full flavor of the Cabinet wit in a few pages, or even a few books, but here are some sample “Gabinetisms” from his time at CWRU:

- “*I hate doing math in public*” (said as a computation goes awry in the classroom).
- Greet him with a “Good morning!” and he’s apt to ask, “*What do you mean by that?*”
- Call Leon “sir,” and he will respond, “*I do not warrant a ‘sir.’ I never rose above the rank of fire controlman, second class.*”<sup>49</sup>

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45. Although it’s often said (by me) that Leon clerked for a judge on the Oregon Territorial Court, that’s not quite true.
46. My oh my! A law professor with real professional experience! *But see supra* note 26 (describing Harry Kalven).
47. Some favorites are Leon Cabinet & Ronald J. Coffey, *The Implications of the Economic Concept of Income for Corporation-Shareholder Income Tax Systems*, 27 CASE W. RES. L. REV. 895 (1977); Leon Cabinet, *Section 351 in Acquisitive Reorganizations: Cutting the Grant Down to Size*, 32 CASE W. RES. L. REV. 857 (1982); Leon Cabinet, *Section 1041: The High Price of Quick Fix Reform in Taxation of Interspousal Transfers*, 5 AM. J. TAX POL. 13 (1986); Leon Cabinet, *Same-Sex Divorce: DOMA and the Internal Revenue Code*, 27 J. TAX’N INVS. 45 (2010); Leon Cabinet, *Refusal to Grant Same-Sex Divorce: Uncertainty in Tax, Property, and Marital Status Issues*, 29 J. TAX’N INVS. 67 (2011); Leon Cabinet, *Registered Domestic Partners and the Tax Ownership of Property: Poe v. Seaborn Still Matters, But It Shouldn’t*, 30 J TAX’N INVS. 59 (2013).
48. LEON GABINET, *THE TAX ASPECTS OF MARITAL DISSOLUTION* (2d rev. ed. 2005) (discussing dissolute behavior).
49. *See supra* notes 11, 12 and accompanying text.

He reacts similarly to salutes (i.e., “*I do not warrant a salute*,” etc.).

- Referring to CWRU President Barbara Snyder, also a Chicago law grad (class of 1980), Leon says the two of them “*went to law school together at different times*.”
- “*Put it on my tab*” or “*I’m paying for this*” (said as he pretends to be responsible for the cost of lunches provided at faculty workshops).<sup>50</sup>
- “*Dzień dobry*.” Leon has convinced law school people that he has taught them how to say “Good morning” in Polish, when actually this means “I’m a horse’s hindquarters.”

And who can forget the Gabinet Committee, formed in the 1990s to ensure political correctness in Gund Hall speech? The target was mainly ethnic humor, like Polish jokes, and other, similar comedic activity. (“Did you hear the one about the priest, the rabbi, and the minister?”) Despite his unmatched collection of tasteless jokes,<sup>51</sup> Leon was made committee chair, which, as he says, was like putting a fox in charge of the hen house. Happily, at the chair’s direction (maybe *indirection* is a better word here), the committee did not meet—ever.<sup>52</sup>

OK, it’s time to get mushy, something we Scandinavians ordinarily avoid. For decades, Leon Gabinet has been the most beloved member of the faculty at the School of Law, admired by students, staff, and faculty colleagues. I’ve never met a person who doesn’t love Leon.<sup>53</sup> In 2010, our distinguished alumnus and former Gabinet student Coleman P. Burke ’70 endowed a chair in Leon’s honor, with Leon as the first occupant.<sup>54</sup> You can’t get more beloved than that!

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50. “Responsible for the cost” is not the same as “paying.” The tab has been growing for decades.
51. I say that with approval. There’s nothing discriminatory about Leon’s humor; all groups are disparaged.
52. So maybe *everyone* can forget the Gabinet Committee.
53. Of course, I don’t know that many people, and I have reason to believe that members of Hamas, Hezbollah, and ISIS would not love, or even like, Leon (and vice-versa).
54. See Amy Raufman, *Case Western Reserve Law Alumnus Honors Faculty Mentor with \$1.5 Million Gift*, SUPPORT (Oct. 4, 2010, 12:21 PM), <http://blog.case.edu/support/2010/10/04/burke>; e-mail from Barbara R. Snyder, President of Case Western Reserve University, to Faculty of Case Western Reserve University (Aug. 24, 2014) (on file with author) (announcing expansion of CWRU’s capital campaign and noting that “Burke established a professorship to recognize Leon Gabinet, whom he

When I started graduate school at the University of Chicago in 1967, we new students were told that our task was to do the intellectual work of the world. That's pretentious, to say the least, but it's what Chicago people thought, and it's what Leon has been doing throughout his life. Except for the hockey nonsense, he's the most erudite person, in many languages, I've ever met.<sup>55</sup>

Beloved teacher, wonderful colleague, great friend, compelling intellect, funny, funny man, Leon Gabinet is irreplaceable.

Or he would be if he were really leaving, but he's not. He may officially be professor emeritus now, but he's teaching Insurance Law, *for the first time*, at age 102 (or whatever the number is), in the fall of 2014—and for no compensation!<sup>56</sup> In “retirement” he'll be in Gund Hall more, I'm sure, than most full-time faculty members. So there's no good reason for the *Law Review* to devote these pages to commemorate a phony retirement. Editors, why don't you publish another article on *Marbury v. Madison* instead?<sup>57</sup>

But if we're going to commemorate this nonevent, and I guess we are, I propose a toast: Leon, although you aren't really retiring, and although you didn't rise above the rank of fire controlman, second class, we salute you.

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called ‘a gifted teacher who didn't just teach the law . . . [H]e instilled in us a sense of fairness, integrity and service to one's fellow man.’”).

55. See *supra* note 2. For all I know, however, he could be faking the languages other than English (and tax).

56. I've always been told that you get what you pay for.

57. I'm sure Dean Entin can come up with one.